# INDIANA DEPARTMENT OF STATE REVENUE



# PRIMARY SOURCE SUPPLIER'S MONTHLY REPORT

Reporting Month

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Name of Permit Holder (as indicated on permit)	Mailing Address		ABC Permit#	
City or Town		State	Zip Code	Federal ID Number

# **GENERAL INFORMATION**

# **DEFINITIONS:**

I.C. 7.1-1-3-5 Alcoholic Beverage

The term "alcoholic beverage" means a liquid or solid that:

- (1) is, or contains, one-half percent (0.5%) or more alcohol by volume;
- (2) is fit for human consumption; and
- (3) is reasonable likely, or intended, to be used as a beverage.

# I.C. 7.1-1-3-6 Beer

The term "beer" means an alcoholic beverage contained by the fermentation of an infusion, or decoction of barley malt or other cereal and hops in water.

#### I.C. 7.1-1-3-18 Gallon

The term "gallon" means a liquid measure containing two hundred thirty-one (231) cubic inches.

# I.C. 7.1-1-3-21 Liquor

The term "liquor" means an alcoholic beverage containing alcohol obtained by distillation. The term also means a wine that contains twenty-one percent (21%), or more, of alcohol reckoned by volume. However, the term does not include industrial alcohol.

# I.C. 7.1-1-3-23 Malt Articles

The term "malt articles" means malt, malt syrup, malt extract, liquid malt, or wort, and their containers.

# I.C. 7.1-3-32.5 Primary Source of Supply

The "primary source of supply" means, in regard to alcoholic beverage being sold to a wholesaler:

- (1) a distiller of the alcoholic beverage;
- (2) a producer of the alcoholic beverage;
- (3) a vintner of the alcoholic beverage;
- (4) a rectifier of the alcoholic beverage;
- (5) an importer into the United States of the alcoholic beverage:
- (6) an owner of the alcoholic beverage at the time it becomes a marketable product;
- (7) a bottler of the alcoholic beverage;
- (8) a brewer of the alcoholic beverage; or
- (9) an agent specifically authorized to make sales to an Indiana wholesaler by a person listed in subdivisions (1) through (8).

### I.C. 7.1-1-3-46 Table Wine

The term "wine" means an alcoholic beverage obtained by the

I hereby declare under penalties of perjury that the information contained in this return, including accompanying schedules and statements, is true, correct and complete to the best of my knowledge and belief.			
Taxpayer or Duty Authorized Age	nt		
SIGN			
HERE ≻			
Print or Type Name	Title		
Business Phone (Area Code and Number)	Date		

fermentation of the natural sugar content of fruit, fruit juice, or other agricultural products containing sugar, including necessary additions to correct defects due to climatic, saccharine, and seasonal conditions, and also the alcoholic fortification of the beverage. The term does not mean an alcoholic beverage that contains twenty-one percent (21%), or more, of absolute alcohol reckoned by volume.

# REPORTING REQUIREMENTS

The primary source of supply shall file a monthly report with the Department of Revenue documenting all shipments of alcoholic beverages into Indiana during the month being reported. A return must be filed even if there are no shipments made into Indiana during the reporting period.

The Indiana Department of Revenue requires that all necessary information be completed. (Printouts are acceptable if the required information is included.) An incomplete report may be returned for additional information.

To be considered timely filed, monthly returns must be filed on or before the tenth (10th) day of the month immediately following the last day of the month being reported. If the tenth day of the month falls on a Saturday, a Sunday, or a national legal holiday, or a statewide holiday, the due date is the next succeeding day that is not a Saturday, a Sunday, or such holiday.

### Penalty

Primary source suppliers who fail to file or timely file monthly returns are subject to a penalty of ten dollars (\$10) for each return not filed or filed after the due date of the return.

### GENERAL INFORMATION

- A. Indicate the month and year for which the return is being filed in the appropriate spaces provided.
- B. Indicate the primary source supplier's name, Alcoholic Beverage Commission permit number, and federal identification number.
- C. Indicate "page \_\_\_\_\_\_of \_\_\_\_\_" in the appropriate space provided.
- D. Itemize each sale, by invoice, separately. Group sales by customers in order of date sold.
- E. When reporting gallons of beer, round gallons to the nearest hundreth (0.00) decimal place.
- F. Additional copies of page 2 of Form ABP1-B, Primary Source Supplier's Monthly Report, may be submitted if needed. Each page should indicate a page number and total gallons.

INDIANA DEPARTMENT OF REVENUE P.O. BOX 901 INDIANAPOLIS, INDIANA 46206-0901



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Page	of	

NAME OF PERMIT HOLDER		MONTH OF	MONTH OF ABC PERMIT #	
		, 20		
		Sc	Invoiced Gallons	
Invoice Date	Invoice Number	Name	Address	Beer
		taining alcohol. Nonalcoholic beverages s		

Gallons